OFFICE OF THE COMMISSIONER OF INCOME-TAX, MYSORE *CUM* TRAVANCORE-COCHIN, OLD RESIDENCY OFFICE BUILDINGS, BANGALORE.

Notification dated 19th July 1950.

C. No. 5. Adm.—50. (II). In exercise of the powers conferred on him under sub-section (5) of Section 5 of the Indian Income-tax Act, 1922, (XI of 1922), in modification of the Notification C. No. 11 (2)—50, dated 1st April 1950, and in accordance with the Notification C. No. 5. Adm—50 (I), dated 19th July 1950, the Commissioner of Income-tax for Mysore *cum* Travancore-Cochin hereby directs that with effect from the date of this notification the distribution and allocation of work among the Income-tax Officers in Col. (3) of the Schedule appended below, who are for the time being attached to the Income-tax Circles specified in Col. (2) thereof shall be as specified in the corresponding entries in Col. (4) of the said Schedule *and* he further directs that the said Income-tax Officers mentioned in Col. (3) of the Schedule *shall* exercise the powers of an Income-tax Officer in respect of all persons falling within the territorial jurisdiction mentioned in Col. (4) thereof to the exclusion of all other Income-tax Officers for the time being attached to the said Income-tax Circles specified in Col. (2) thereof.

SCHEDULE.

Sl. No. 1	Name of Income-tax Circle 2	Designation of Income-tax Officer 3	Area or Jurisdiction 4
		A. Mysore State.	
1	Bangalore Urban Circle.	(1) Income-tax Officer, Bangalore Urban Circle.	All persons in Bangalore City other than those falling under the jurisdiction of Serial No. 1 (4) below, and in the area comprised in the portions of the City bounded on the East by Kankanhally Road, starting from the Southern limit of the City up to the point of intersection with South End Road, then along South End Road from that point towards the East up to the point of intersection by Sri Krishnarajendra Road, and on the North through Krishnarajendra Road, Fort Centre Road, and Avenue Road, up to Chickpet Chowk; on the North by a line running along Chickpet Road starting from Chickpet Avenue Road Chowk and running towards West up to the point of intersection with Kemangundi Road and running South along that Road up to the Road leading from the Eastern Gate of Binny Mills and West along that Road up to the Eastern gate of Binny Mills; and the North by Binny Mills Road up to the point of intersection with the Magadi Road and along Magadi Road up to the Western limit of the City and on the West and South by Bangalore City limits.
		(2) 1st Additional Income-tax Officer, Bangalore Urban Circle.	All persons, other than those falling under the jurisdiction of Serial No. 1 (4) below, in the rest of the Bangalore City area.
		(3) 2nd Additional Income-tax Officer, Bangalore Urban Circle.	All persons, other than those falling under the jurisdiction of Serial No. 1 (4) below, in the Retroceded Area and Civil Station.
		(4) Additional Income-tax Officer, Salaries, Bangalore Urban Circle.	(*a*) All salary cases of employees of the Indian Union and the Mysore State in the whole of Mysore State. (*b*) All salaried persons in the whole of Bangalore District including North and South Taluks whose salaries are subject to deduction at source under section 18 of the Act. (*c*) Cases of Non-Resident refund applicants relating to income in a period prior to the "previous year" for assessment for 1950-51, and subsequent years.
2	Bangalore Rural Circle.	Income-tax Officer, Bangalore Rural Circle.	All persons in the whole of Bangalore District except those assigned to item 1 (4) above
3	Mysore Circle ...	(1) Income-tax Officer, Mysore Circle...	All persons in Mysore District except salaried employees.
		(2) Additional Income-tax Officer, Mysore Circle.	(*a*) All persons in Mandya District and salaried employees other than those assigned to item 1 (4) above. (*b*) Other salaried employees in Mysore District.
4	Hassan Circle ...	Income-tax Officer, Hassan Circle ...	All persons in Hassan and Chikmagalur Districts except those assigned to item 1 (4) above.
5	Kolar Circle ...	Income-tax Officer, Kolar Circle ...	All persons in Kolar District, except those assigned to item 1 (4) above.
6	Tumkur Circle ...	Income-tax Officer, Tumkur Circle ...	All persons in Tumkur District, except those assigned to item 1 (4) above.
7	Shimoga Circle ...	Income-tax Officer, Shimoga Circle ...	All persons in Shimoga District except those assigned to item 1 (4) above.
8	Davangere Circle ...	Income-tax Officer, Davangere Circle...	All persons in Chitaldrug District except those assigned to item 1 (4) above.
		B. Travancore-Cochin.	
9	Ernakulam Circle ...	(1) Income-tax Officer, Ernakulam ...	All persons (except salary earners) within the Ernakulam Town of Cochin-Kannayanur Taluk.
		(2) First Additional Income-tax Officer, Ernakulam.	(1) All persons in Cochin-Kannayanur Taluk excluding Mattanchery and Ernakulam Towns and Willingdon Island. (2) All salary earners in Cochin-Kannayanur Taluk.
		(3) Second Additional Income-tax Officer, Ernakulam Circle.	All salary earners within the Revenue Taluks of Mukundapuram, Cranganur, Trichur, Thalapally and Chittur.
10	Mattanchery Circle ...	Income-tax Officer, Mattanchery Circle	All persons (except salary earners) within Mattanchery Town and Willingdon Island.
11	Irinjalakuda Circle ...	Income-tax Officer, Irinjalakuda Circle	(*a*) All persons (except salary earners) within the Revenue Taluks of Mukundapuram and Cranganur. (*b*) Non-resident refund applicants governed by Cochin Income-tax Act, in respect of periods prior to the "previous year" for assessment for 50-51 and subsequent years.
12	Trichur Circle ...	(1) Income-tax Officer, Trichur Circle...	All persons over whom jurisdiction has been and may hereafter be notified from time to time under Sub-Section (7 A) of Section 5 of the Act.
		(2) 1st Additional Income-tax Officer, Trichur Circle.	All persons (except salary earners) within this Taluk of Trichur (except Trichur Town) Thalapally and Chittoor.
		(3) 2nd Additional Income-tax Officer, Trichur Circle.	All persons (except salary earners) within the Trichur Town.
13	Nagercoil Circle ...	(1) Income-tax Officer, Nagercoil Circle.	All persons (except salary earners) within the Revenue Taluk of Agastheswaram in Trivandrum District.
		(2) Additional Income-tax Officer, Nagercoil Circle.	All persons (except salary earners) within the Revenue Taluks of Thovala, Kalakulam and Vilvancode in Trivandrum District.
14	Trivandrum Circle ...	(1) Income tax Officer, Trivandrum Circle.	All persons (except salary earners) within the Revenue Taluks of Trivandrum in Trivandrum District.
		(2) 1st Additional Income-tax Officer, Trivandrum Circle.	All persons (except salary earners) within the Revenue Taluks of Neyyattinkara, Nedumangad and Chirayimal in Trivandrum District
		(3) 2nd Additional Income-tax Officer, Trivandrum Circle.	All salary earners in Trivandrum District and in the Revenue Taluks of Shencottah, Pathanamthittah, Pathanapuram, Kannathur, Quilon and Kottarakara in Quilon District.
15	Quilon Circle ...	(1) Income-tax Officer, Quilon Circle ...	All persons (except salary earners) within the Revenue Taluks of Quilon in Quilon District.
		(2) Additional Income-tax Officer, Quilon Circle.	All persons (except salary earners) within the Revenue Taluks of Kottarakara, Shencotta, Pathanamthitta, Pathanapuram and Kunnathur in Quilon District.

Sl. No.	Name of Income-tax Circle	Designation of Income-tax Officer	Area or Jurisdiction
1	2	3	4
16	Alleppey Circle ..	(1) Income-tax Officer, Alleppey Circle	All persons (except salary earners) within the Revenue Taluk of Ambalapusha in Quilon District.
		(2) 1st Additional Income-tax Officer, Alleppey.	All persons (except salary earners) within the Revenue Taluks of Karunagapally and Karthigapally in Quilon District.
		(3) 2nd Additional Income-tax Officer, Alleppey.	All persons (except salary earners) within the Revenue Taluks of Mavelikara and Shertallai in Quilon District.
17	Kottayam Circle. ...	(1) Income-tax Officer, Kottayam Circle	All persons (except salary earners) within the Revenue Taluks of Kottayam in Kottayam District.
		(2) Additional Income-tax Officer, Kottayam Circle.	All persons (except salary earners) within the Revenue Taluks of Thiruvilla, Chenganachery, Peermade of Kottayam District.
18	Alwaye Circle ...	(1) Income-tax Officer, Alwaye Circle...	All persons (except salary earners) in Parur and Kunnathunad Taluks in Trichur District and Vaikom Taluk of Kottayam District
		(2) Additional Income-tax Officer, Alwaye.	All persons (except salary earners) in Meenachil, Moovathupuzha, Thodupuza and Devicolam Taluks in Kottayam District.
19	Mavelikara Circle ...	Income-tax Officer, Mavelikara Circle...	(*a*) All salary cases within the Revenue Taluks of Karunagapally, Karthigapally, Mavelikara, Ambalapuzha and Shertallai in Quilon District and within the Taluks of Thiruvilla, Chenganachery, Kottayam, Meenchil, Vaikom, Peermade, Muvattupuzha, Thodupuzha, and Devicolam in Kottayam District and within the Revenue Taluks of Parur and Kunnathunad in Trichur District.
			(*b*) Non-Resident refund applicants governed by Travancore Income-tax Act in respect of periods prior to "previous year" for assessment for 50-51 and subsequent years.

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Notification dated 19th July 1950.

No. C. 5-Adm.—50 (1). In exercise of powers conferred on him under sub-section (5) of Section 5 of the Indian Income-Tax Act, 1922 (XI of 1922), and in modification of the Notification C. No. 11 (1)—50, dated 1st April 1950, the Commissioner of Income-Tax for Mysore *cum* Travancore-Cochin hereby directs that with effect from the date of this Notification, the Income-Tax Officers for the time being attached to the Income-Tax Circles specified in column 2 of the schedule appended hereto shall perform the functions of an Income-Tax Officer within the area noted in Col. (3) in respect of the classes of persons noted in Col. 4 thereof.

SCHEDULE.

Sl. No.	Name of Income-Tax Circle	Area	Classes of persons
1	2	3	4
		A. Mysore State.	
1	Bangalore Urban Circle (Headquarters—Bangalore.)	(a) The whole of Bangalore City, Bangalore Civil Station and Retroceded area.	All classes of non-salaried persons and salaried persons not subject to Section 18.
		(b) The whole of Mysore State ...	All employees of the Indian Union and the State of Mysore
		(c) The whole of Bangalore Revenue District.	All salaried persons whose salaries are liable to deduction at sources under Section 18 of the Act.
2	Bangalore Rural Circle (Headquarters—Bangalore).	The whole of Bangalore District (excluding the portions included in Bangalore Urban Circle) and (including the Bangalore North and South Taluks.	All classes of persons excluding those who are included in Bangalore Urban Circle
3	Mysore Circle (Headquarters—Mysore).	The whole of Mysore and Mandya Districts (including Mysore City).	Do do do
4	Hassan Circle (Headquarters—Hassan).	The whole of Hassan and Chikmagalur Districts.	Do do do
5	Kolar Circle (Headquarters—Kolar).	The whole of Kolar District (including Kolar Gold Field Sanitary Board and Mining areas.	Do do do
6	Tumkur Circle (Headquarters—Tumkur).	The whole of Tumkur District ...	Do do do
7	Shimoga Circle (Headquarters—Shimoga).	The whole of Shimoga District ...	Do do do
8	Davangere Circle (Headquarters—Davangere).	The whole of Chitaldrug District ...	Do do do
		B. Travancore-Cochin.	
9	Ernakulam Circle Headquarters—Ernakulam).	The whole of Cochin—Kannayanur Taluk except Mattanchery Town and Willingdon Island.	All persons excluding those assigned to salary circles
10	Mattanchery Circle (Headquarters—Mattanchery).	The whole of Mattancheri Town and Willingdon Island.	Do do do
11	Irinjalakuda Circle (Headquarters—Irinjalakuda).	The whole of Mukundapuram and Cranganur Taluks.	Do do do
12	Trichur Circle (Headquarters—Trichur).	The whole of Trichur, Talapalli and Chittor Taluks	Do do do
13	Nagercoil Circle (Headquarters—Nagercoil).	The Revenue Taluks of Agastheswaram Thovala, Kalkulam and Vilvancode in Trivandrum District.	Do do do
14	Trivandrum Circle (Headquarters—Trivandrum.	(a) The Revenue Taluks of Trivandrum, Neyyatinkara, Nedumangad and Chirayinkil in Trivandrum District.	Do do do
		(b) The whole of Trivandrum District with Shencottah, Pathanamthittah, Pathanapuram, Kunnathur, Quilon and Kottarakara in Quilon District.	All salary earners whose salaries are subject to deduction under Section 18 of the Income-tax Act
15	Quilon Circle (Headquarters—Quilon).	The Revenue Taluks of Quilon, Kottarakara, Shencotta, Pathanamthittah, and Kunnathur of Quilon District.	All persons excluding those assigned to salary circles
16	Alleppey Circle (Headquarters—Alleppey).	The Revenue Taluks of Ambalapushah, Karunagapally, Karthigapally, Mavelikara and Shertallai in Quilon District.	Do do do
17	Kottayam Circle (Headquarters—Kottayam).	The whole of Kottayam District.	Do do do
18	Alwaye Circle (Headquarters—Alwaye).	The Revenue Taluks of Parur and Kunnathunad of Trichur District and the Revenue Taluks of Vaikom, Mavattupusha, Thodapusha Devicolam and Meenachil in Kottayam District.	Do do do
19	Mavelikara Circle, (Headquarters—Mavelikara).	Salary case of area to be notified ...	.....

H. C. CHAUDHURI,
Commissioner of Income-tax.